

Amendments to the claims:

Please amend claims 1 and 4 as follows:

A detailed listing of all the claims that are or were in the application is hereafter provided.

1. (Currently Amended) A magneto-optical recording medium comprising:

a resin substrate;

at least first and second underlying layers provided on the resin substrate; and

a magnetic layer having at least a magnetic domain wall displacement layer in which a magnetic domain wall is displaced, a recording layer storing information, and a switching layer provided between said magnetic domain wall displacement layer and said recording layer, the switching layer having a temperature lower than that of ~~the~~ each said layer comprising the magnetic layer,

wherein said second underlying layer is adjacent to said magnetic domain wall displacement layer, said first underlying layer is adjacent to said second underlying layer and on the side of said substrate, and said first underlying layer and on the side of said substrate, and said first underlying layer has a lower density than a density of said second underlying layer.

2. (Original) A method of producing a magneto-optical recording medium of claim 1, comprising a film-forming step of forming a first underlying layer and a second underlying layer on a substrate by sputtering,

wherein in said film-forming step, a sputtering gas pressure during formation of said first underlying layer is higher than a sputtering gas pressure during formation of said second underlying layer.

3. (Original) The method according to claim 2, wherein in said film-forming step, said second underlying layer is continuously formed on said first underlying layer by changing a gas flow rate after said first underlying layer is formed.

4. (Currently Amended) A method of producing the magneto-optical recording medium of claim 1, comprising a film-forming step of forming a first underlying layer and a second underlying layer on a resin substrate by sputtering, wherein in said film-forming step, a distance between a target and said resin substrate during formation of said first underlying layer is larger than a distance between the target and said resin substrate during formation of said second underlying layer.